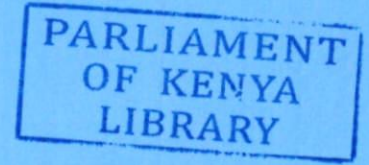
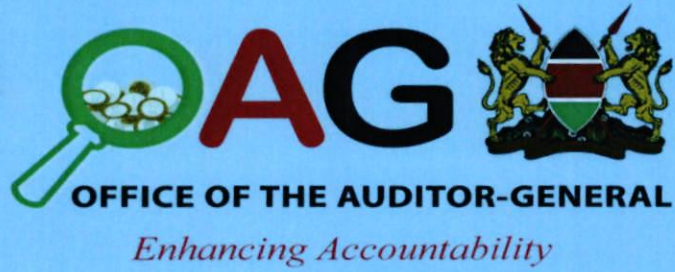


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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

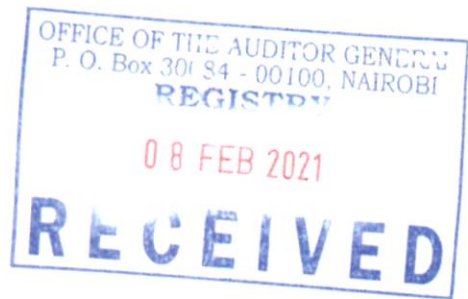
**ON**

**COUNTY ASSEMBLY OF NAROK**

**FOR THE YEAR ENDED**  
**30 JUNE, 2020**

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SML
COMMITTEE	-
CLERK AT THE TABLE	GETRUDE





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**NAROK COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



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## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 30 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### **(b) Key Management**

The *Narok County Assembly's* day-to-day management is under the following key organs:

- Clerk Department
- Finance Department
- Committee and Procedure Department
- Human Resource and Administration

### **(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	<b>-John Mayiani Tuya</b>
2.	Deputy Clerk	<b>-Justus Sinoyia Yiaile</b>
3.	Principal Finance Officer	<b>-Peter Shakamae Tianta</b>

### **(d) Fiduciary Oversight Arrangements**

#### **i. The County Assembly**

The County Assembly of Narok has a total of 30 civic elective wards each represented by a Member of County Assembly (MCA) at the Assembly. The Assembly has a total of 47 MCAs including 17 Nominated County legislators. It is headed by the Speaker who is elected by the MCAs. The County Assembly is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The County Assembly is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly. In executing its mandate, the County Assembly has the following oversight committees:

- a) Public Investments Accounts Committee
- b) Budget and Appropriation Committee

**1) Public Accounts Committee**

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters.

**2) Budget and Appropriations Committee**

The Budget and Appropriations Committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process.

**(e) Narok County Assembly Headquarters**

P.O. Box 19-20500  
Narok County Assembly Building,  
Mau-Narok Road Narok Town,  
NAIROBI, KENYA

**(f) Narok County Assembly Contacts**

Telephone: (254) 020688878  
E-mail: [narokcountyassembly@gmail.com](mailto:narokcountyassembly@gmail.com)  
Website: [www.narokassembly.go.ke](http://www.narokassembly.go.ke)

**(g) Narok County Assembly Bankers**

- 1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

**(h) Office of the Auditor General**

Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**NAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya



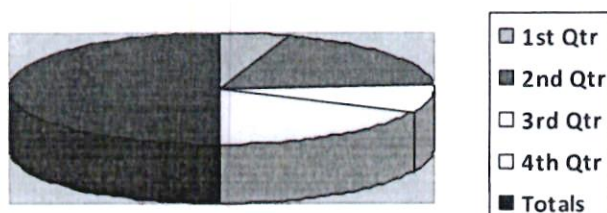
## **2. FORWARD BY THE CLERK OF THE ASSEMBLY**

The core mandate of County Assembly is to legislate and ensure good governance through the oversight role of the Assembly. For this to be achieved, budget provision is made to improve capacity for Members of County Assembly to make laws, fully participate in the Budget making process and also improve capacity for staff through capacity building programmes and also leveraging usage of information communication technology. These entails adequate funding to ensure that County Assembly efficiently and effectively fulfils constitutional functions in a representative system of County Government.

### **Budget Performance**

The County Assembly was allocated a budget of **kshs, 1,001,154,327** in the **FY 2020/2021**. These comprised of both recurrent and development items amounting to **Kshs, 840,911,624** and **Kshs, 160,242,703** respectively. This was however revised in supplementary Budget to **Kshs 725,598,189** which comprises of **Kshs. 709,598,198** as recurrent expenditure and **Kshs. 15,999,991** as Development Expenditure respectively.

Out of the sum allocated the County Assembly received from the exchequer Kshs.722,000,000 and Ksh.7,780,000.00 from the County Treasury resulting to a total of Kshs. 729,780,000.00 against an expenditure of Kshs.729,778,805.10 thus resulting to an absorption rate of 99.99%.



### **Operational Performance**

The *Narok County Assembly* budget was approved as required by Law .The original budget was approved by the County Assembly on 25<sup>th</sup> June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year. The supplementary budgets were approved on 26<sup>th</sup> November 2019 and 15<sup>th</sup> June 2020 respectively. A high-level assessment of the *Narok County Assembly* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**NAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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The major achievements made by the county Assembly during the FY2019/2020 include:

Act passed by the County Assembly;

- Passage of Appropriation Bill 2019/20
- Passage of Finance Bill 2019
- Passage of several motions
- Passage the Annual Development Plan 2020/21
- Adopting the County Review and Outlook Paper 2019
- Passage of the County Fiscal Strategy Paper 2020
- Passage of Supplementary 1 Appropriation Bill 2019/20
- Passage of Supplementary 11 Appropriation Bill 2019/20
- Passage of the Narok County Covid-19 regulation
- Passage the Health services Improvement Fund Amendment Bill 2020
- Passage of the Narok County Health Improvement Fund Act Regulations
- Construction of New County Assembly Offices



**Performance of key development projects**

The County Assembly managed to renovate offices in the County Headquarters. Construction of ward offices was also done to reduce cost of renting offices at the ward level. The County Assembly managed to reduce the pending bills which were outstanding over the previous years. Despite all this the county assembly still faces the following challenges and constraints in budget implementation

- Delay in disbursement of funds from the Treasury.
- Office space and
- High public expectations.
- COVID 19 Pandemic

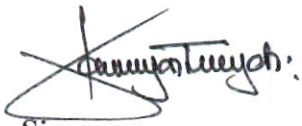
**Recommendation Way Forward**

The County Assembly will in future ensure that there is good working relationship with the County Executive to enable timely disbursement of funds.

The County Assembly will ensure sufficient funds are budgeted for construction of more offices to accommodate the staff.

The County Assembly will in future ensure that more bills are passed as per the public expectations.

The County Assembly will continue to follow all guidelines on COVID 19 Pandemic.



**Sign**  
**Clerk of the County Assembly**



**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES**

**Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

The key mandate of the County Assembly of Narok is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 19/20

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	11No of bills passed in the County Assembly	<b>In FY 19/20 MCA were trained on Oversight and budget making process, Governance, ethics and anti-corruption, Code of Conduct among others.</b>
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	90% increase in efficient Assembly operation	<b>standing orders review is ongoing .</b>

**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

The County Assembly undertook the following corporate social responsibility during the year .

**1. Sustainability strategy and profile –**

The County Assembly Service Board have design a performance management plan to evaluate performance of the County Assembly Service Staff and the implementation of County Assembly policies as is provided for in Section 47 of the County Government Act.

The plan have provided for among others—

- (a) Objective, measurable and time bound performance indicators;
- (b) Linkage to mandates;
- (c) Annual performance reports;
- (d) Citizen participation in the evaluation of the performance of County Assembly; and
- (e) Public sharing of performance progress reports.

**2. Environmental performance**

The County Assembly Service Board as an employer is under obligation to provide free medical treatment or make provision for adequate medical care for its employees.

The County Assembly Service Board shall provide medical cover as per the Salaries and Remuneration Commission advice.

The amount of the cover will be determined by the County Assembly Service Board from time to time subject to SRC Circular in force.

**3. Employee welfare**

**Training Programme**

- (1) Training programs comprise both short and long term courses in specific professions that are intended to impart required knowledge, skills and attitudes to enhance staff performance.
- (2) County Assembly Service Board design specific in-house training programs as a method of developing training interventions which address identified training needs.
- (3) In designing training programs HRM&D should ascertain the availability of:-
  - (i) Professional qualified and experienced trainers;
  - (ii) Training programs that are cost-effective; and
  - (iii) An effective evaluation and feedback system to assess the impact of training on Performance.

**5. Market place practices-**

The County Assembly did not carry out the market place practices since it is not its core mandate.

**6. Community Engagements-**

7. The Budget and Appropriations Committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process.



## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

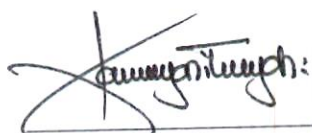
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### **Approval of the financial statements**

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 05/02/2021 2021.

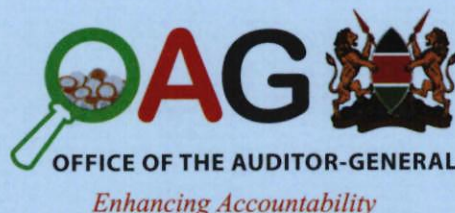


\_\_\_\_\_  
Clerk of the County Assembly



# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF NAROK FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified opinion

I have audited the accompanying financial statements of County Assembly of Narok set out on pages 13 to 41, which comprise the statement of financial assets and liabilities as at 30 June, 2020 and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts and summary of significant accounting policies and other explanatory information in accordance with the provision of Article 229 of the Constitution of Kenya and Section 35 of the Public Act, 2015. I have obtained all the information and explanations which, to the best of my Knowledge and belief were necessary for the purpose of audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly in all material respects the financial position of County Assembly of Narok as 30 June, 2020, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Fixed Assets

The summary of fixed assets register at Annex 4 to the financial statements reflects assets with a historical cost of Kshs.127,612,045. However, the balance includes buildings and structures valued at Kshs.81,306,051 built on land of undetermined value which is not owned by the County Assembly.

Under the circumstances, the value of assets of Kshs.127,612,045 for the year ended 30 June, 2020 could not be confirmed as fairly stated.

##### 2. Unsupported Pending Bills

Annexure 1 to the financial statements reflects pending bills amounting to Kshs.45,450,446 which were outstanding as at 30 June, 2020. However, individual suppliers' files, Acceptance and Inspection Committee minutes and creditors aging analysis were not provided for audit review. Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.



Under the circumstances, the accuracy and validity of the pending bills of Kshs.45,450,446 for the year ended 30 June, 2020 could not be confirmed.

### **3. Omitted Prior Year Balance**

The statement of receipts and payments reflects a nil comparative balance under transfers to other Government entities while the audited financial statements for the financial year 2018/2019 reflected an amount of Kshs.198,499 in respect of transfers to other Government entities. The resultant difference of Kshs.198,499 was not explained or reconciled.

### **4. Unsupported Expenditure on Use of Goods and Services**

The statement of receipts and payments reflects an expenditure of Kshs.294,901,612 under use of goods and services which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.171,374,908 incurred on travel and subsistence allowances. However, the payment vouchers were not fully supported with approvals, attendance schedules and request for invitations.

Included in the expenditure of Kshs.294,901,612 under use of goods and services is also an amount of Kshs.7,615,000 relating to rentals of produced assets which in turn includes an amount of Kshs.6,300,000 paid for rent of Ward Offices for all Members of the County Assembly. However, the payments were not supported by lease agreements and other relevant procurement documents. Further, the method used to identify the Ward Offices and determine the rent payable could not be ascertained.

Under the circumstances, the accuracy and propriety of expenditure totalling Kshs.177,674,908 incurred on travel and subsistence allowances and rentals of produced assets could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Narok Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness



and Effectiveness in Use of Public Resources Opinion section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Procurement Budget Allocations**

During the 2019/2020 financial year, the County Assembly had a budget of Kshs.151,723,495 in its procurement plan. However, review of procurements awarded during the financial year revealed that Management did not allocate thirty per cent (30%) of the procurements to women, youth, persons with disabilities and other disadvantaged groups contrary to the provisions of Section 53(6) of the Public Procurement and Asset Disposal Act, 2015.

The Assembly was therefore, in breach of the law.

### **2. Human Resource Management**

#### **2.1 Payments of Staff Outside IPPD**

As reported in the previous year, examination of the payroll revealed that the County Assembly of Narok incurred a net salary of Kshs.150,249,096 out of which Kshs.85,728,516 or 57% was paid outside the IPPD System. No reasons were provided why some of the employees' salaries were not processed through the IPPD System.

#### **2.2 Staff Ethnic Composition**

As reported in the previous year, the list of ethnic composition of the staff of County Assembly of Narok was not provided for audit. It was therefore not possible to confirm whether County Assembly of Narok complied with Section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one third of its staff from one ethnic community.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter discussed in the Basis for Conclusions on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.



## **Basis for Conclusion**

### **Lack of Audit Committee**

The County Assembly had not constituted an Audit Committee, contrary to Regulation 167 of the Public Finance Management (County Governments) Regulations, 2015 which requires each public entity to establish an Audit Committee.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in- compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,



and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.



- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Nancy Gathungu  
**AUDITOR-GENERAL**

Nairobi

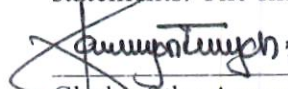
14 October, 2021


**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

		2019/20	2018/19
	Note	KShs	KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	722,000,000	750,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	7,780,000	36,110,000
<b>TOTAL RECEIPTS</b>		<b>729,780,000</b>	<b>786,110,000</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	413,504,603	409,558,362
Use of goods and services	5	294,901,612	323,758,726
Subsidies	6	-	-
Transfers to Other Government Entities	7	314,093	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	21,372,590	52,478,819
Finance Costs	11	-	-
Other Payments	12	-	-
<b>TOTAL PAYMENTS</b>		<b>730,092,898</b>	<b>785,795,907</b>
<b>SURPLUS/DEFICIT</b>		<b>-312,898</b>	<b>314,093</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 05/02 2021 and signed by:

  
 Clerk of the Assembly  
 Name: JOHN MAYIANI TUYA

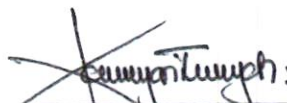
  
 Principal Finance Officer  
 Name: PETER SHAKAMAE TIANTA  
 ICPAK Member Number 21251

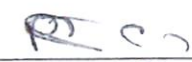


**7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

		2019/20	2018/19
<b>FINANCIAL ASSETS</b>	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	1,195	314,093
Cash Balances	13B	-	-
<b>Total Cash and cash equivalents</b>		<b>1,195</b>	<b>314,093</b>
Accounts receivables – Outstanding Imprests	14	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,195</b>	<b>314,093</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	15	-	-
<b>NET FINANCIAL ASSETS</b>		<b>1,195</b>	<b>314,093</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	16	314,093	115,594
Surplus/Deficit for the year		-312,898	198,499
<b>NET FINANCIAL POSITION</b>		<b>1,195</b>	<b>314,093</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 05/02/2021 and signed by:

  
 Clerk of the Assembly  
 Name: JOHN MAYIANI TUYA

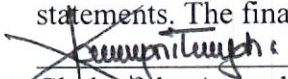
  
 Principal Finance Officer  
 Name: PETER SHAKAMAE TIANTA  
 ICPAK Member Number 21251



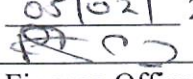
**7.3. STATEMENT OF CASH FLOWS**

		2019/20	2018/19
	Note	KShs	KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	722,000,000	750,000,000
Other Receipts	3	7,780,000	36,110,000
<b>Payments for operating expenses</b>			
Compensation of Employees	4	413,504,603	409,558,362
Use of goods and services	5	294,901,612	323,758,726
Subsidies	6	-	-
Transfers to Other Government Entities	7	314,093	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
<b>Adjusted for:</b>			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19		
<b>Net cash flows from operating activities</b>		<b>21,059,692</b>	<b>52,792,911</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	21,372,590	52,478,819
<b>Net cash flows from investing activities</b>		<b>-312,898</b>	<b>314,093</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>314,093</b>	<b>-</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,195</b>	<b>314,093</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 05/02/2021 2021 and signed by:

  
Clerk of the Assembly

Name: JOHN MAYIANI TUYA

  
Principal Finance Office

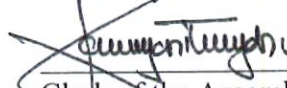
Name: PETER SHAKAMAE TIANTA  
ICPAK Member Number 21251


**NAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:**  
**RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs	KShs
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases	993,354,327	275,556,137	717,798,190	722,000,000	(4,201,810)	101%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	7,800,000	-	7,800,000	7,780,000	20,000	-
<b>TOTAL</b>	<b>1,000,154,327</b>	<b>275,556,137</b>	<b>725,598,190</b>	<b>729,780,000</b>	<b>(4,181,810)</b>	<b>101%</b>
<b>PAYMENTS</b>						
Compensation of Employees	429,909,655	16,217,421	413,692,234	413,504,603	187,631	100%
Use of goods and services	410,338,048	119,821,822	290,511,226	294,901,612	(4,390,386)	102%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	314,093	(314,093)	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	160,911,624	139,516,894	21,394,730	21,372,590	22,140	100%
Finance Costs	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,000,154,327</b>	<b>275,556,137</b>	<b>725,598,190</b>	<b>730,092,898</b>	<b>(4,494,708)</b>	<b>101%</b>
<b>SURPLUS/ DEFICIT</b>	-	-	-	<b>(312,898)</b>	<b>312,898</b>	

The entity financial statements were approved on 05/02/2021 2021 and signed by:

  
 Clerk of the Assembly  
 Name: JOHN MAYIANI TUYA

  
 Principal Finance Office  
 Name: PETER SHAKAMAE TIANTA  
 ICPAK Member Number 21251



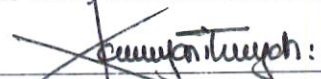



**BAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**for the year ended June 30, 2020**

**7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation difference	% Utilisation difference
	a	b	c=a+b	e=d-c		
<b>RECEIPTS</b>						
Transfers from the County Treasury/ Exchequer Releases	836,061,624	131,313,426	704,748,198	714,780,000	(10,031,802)	101%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	4,850,000	-	4,850,000	4,844,803	5,197	100%
<b>TOTAL</b>	<b>840,911,624</b>	<b>131,313,426</b>	<b>709,598,199</b>	<b>719,624,803</b>	<b>(10,026,605)</b>	<b>101%</b>
<b>PAYMENTS</b>						
Compensation of Employees	429,909,655	16,217,421	413,692,234	413,504,603	187,631	100%
Use of goods and services	399,607,239	115,096,005	284,511,234	294,901,612	(10,390,378)	104%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	6,340	(6,340)	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	11,394,730	-	11,394,730	11,217,393	177,337	98%
Finance Costs	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>840,911,624</b>	<b>131,313,426</b>	<b>709,598,199</b>	<b>719,629,948</b>	<b>(10,031,750)</b>	<b>100%</b>
<b>Surplus/ Deficit</b>	-	-	-	<b>(5,145)</b>	<b>5,145</b>	-

The entity financial statements were approved on 05/02/2021 2021 and signed by:

  
 Clerk of the Assembly  
 Name: JOHN MAYIANI TUYAH

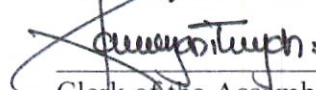
  
 Principal Finance Office  
 Name: PETER SHAKAMAE TIANTA  
 ICPAK Member Number 21251


**NAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2020**

**7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:  
DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs	KShs
<b>RECEIPTS</b>						
Transfers from the County Treasury/ Exchequer Releases	160,911,624	144,911,633	15,999,991	15,000,000	999,991	94%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	(4,844,803)	4,844,803	-
<b>TOTAL</b>	<b>160,911,624</b>	<b>144,911,633</b>	<b>15,999,991</b>	<b>10,155,197</b>	<b>5,844,794</b>	<b>63%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	307,753	(307,753)	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	160,911,624	144,911,633	15,999,991	10,155,197	5,844,794	63%
Finance Costs	-	-	-	-	-	-
Other Payments						
<b>TOTAL</b>	<b>160,911,624</b>	<b>144,911,633</b>	<b>15,999,991</b>	<b>10,462,950</b>	<b>5,537,041</b>	<b>63%</b>
<b>SURPLUS/ DEFICIT</b>				<b>(307,753)</b>	<b>307,753</b>	

The entity financial statements were approved on 05/02/2021 and signed by:

  
Clerk of the Assembly  
Name: JOHN MAYIANI TUYA

  
Principal Finance Office  
Name: PETER SHAKAMAE TIANTA  
ICPAK Member Number 21251



**NAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Programme 1	<b>417,720,929</b>	<b>67,694,897</b>	<b>350,026,032</b>	<b>352,615,568</b>	<b>101%</b>
Sub-programme 1	249,464,233	37,519,896	235,129,232	237,475,791	101%
Sub-programme 2	145,916,696	37,519,896	108,396,800	107,943,541	99.6%
Sub-programme 3	22,340,000	15,840,000	6,500,000	7,196,236	110.7%
Programme 2	<b>583,433,398</b>	<b>207,861,241</b>	<b>375,572,157</b>	<b>377,163,237</b>	<b>100%</b>
Sub-programme 1	290,928,695	23,656,529	267,272,166	273,456,971	102%
Sub-programme 2	26,434,000	8,034,000	18,400,000	21,588,708	117%
Sub-programme 3	266,070,703	176,170,712	89,899,991	82,117,558	91%
	<b>1,000,154,327</b>	<b>275,556,137</b>	<b>725,598,189</b>	<b>729,778,805</b>	<b>101%</b>

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

The financial statements are for the Narok County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

The Narok County Assembly recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Assembly.

#### **Transfers from the Exchequer/ County Treasury**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

**b) Recognition of payments**

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. In-kind contributions**

In-kind contributions are donations that are made to the *Narok County Assembly* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *Narok County Assembly* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

**6. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.



**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**10. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *Narok County Assembly* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**11. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Narok County Assembly ; or
- b) A present obligation that arises from past events but is not recognised because:
  - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**12. Contingent Assets**

The Narok County Assembly does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Narok County Assembly in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**13. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *Narok County Assembly* budget was approved as required by Law. The original budget was approved by the County Assembly on 25<sup>th</sup> June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There were two number of supplementary budgets passed in the year. The supplementary budgets were approved on 26<sup>th</sup> November 2019 and 15<sup>th</sup> June 2020 respectively. A high-level assessment of the *Narok County Assembly* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**14. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**15. Subsequent events**

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.



**17. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

**NAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	78,000,000	130,000,000
Transfers from the County Treasury for Q2	265,000,000	265,000,000
Transfers from the County Treasury for Q3	115,000,000	125,000,000
Transfers from the County Treasury for Q4	264,000,000	230,000,000
<b>Cumulative Amount</b>	<b>722,000,000</b>	<b>750,000,000</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
<b>Total</b>		

**3. OTHER RECEIPTS**

	2019/20	2018/19
	KShs	KShs
Tender fees received		
Other Receipts II	7,780,000	36,110,000
Other Receipts III		
Other Receipts IV		
<b>Total</b>	<b>7,780,000</b>	<b>36,110,000</b>

Other receipts relates to receipts from the CRF and are within the Assembly Budget.



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. COMPENSATION OF EMPLOYEES**

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	216,245,820	180,966,202
Basic wages of temporary employees	19,457,961	24,817,380
Personal allowances paid as part of salary	146,176,490	171,876,218
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	30,874,333	550,470
Compulsory national social security schemes	750,000	14,070,428
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		17,277,664
<b>Total</b>	<b>413,504,603</b>	<b>409,558,362</b>

**5. USE OF GOODS AND SERVICES**

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	-	631,085
Communication, supplies and services	-	577,992
Domestic travel and subsistence	171,374,908	128,136,626
Foreign travel and subsistence		71,732,754
Printing, advertising and information supplies & services	1,561,256	2,479,686
Rentals of produced assets	7,615,000	3,787,756
Training expenses	3,047,235	2,042,262
Hospitality supplies and services	20,845,682	23,564,375
Insurance costs	14,308,492	15,853,370
Specialized materials and services	11,379,243	1,561,250
Office and general supplies and services	706,222	988,275
Fuel Oil and Lubricants	2,530,000	-
Other operating expenses	57,060,261	67,241,522
Routine maintenance – vehicles and other transport equipment	4,473,314	3,361,773
Routine maintenance – other assets	-	1,800,000
<b>Total</b>	<b>294,901,612</b>	<b>323,758,726</b>

**NAROK COUNTY ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**6. SUBSIDIES**

<b>Description</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Subsidies to County Corporations		
<i>See list attached</i>		
(insert name)		
Subsidies to Private Enterprises		
<i>See list attached</i>		
(insert name)		
<b>TOTAL</b>		

**7. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Transfers to National Government entities	314,093	198,499
Transfers to other County Assembly entities		
(insert name of budget agency)		
<b>TOTAL</b>	<b>314,093</b>	<b>198,499</b>

The amount was returned back to the Central Bank for non-utilization of funds at the end of the financial year 2018/2019.

**8. OTHER GRANTS AND TRANSFERS**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Scholarships and other educational benefits		
Membership Fees and Dues and Subscriptions to Organizations		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
<b>Total</b>		



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**9. SOCIAL SECURITY BENEFITS**

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
<b>Total</b>		

**10. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	2019/20	2018/19
	KShs	KShs
Purchase of Buildings		
Construction of Buildings	-	38,657,885
Refurbishment of Buildings	10,155,197	4,636,121
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	1,398,242
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	5,953,240
Purchase of Office Furniture and Equipment	5,143,199	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Purchase of ICT Equipment	6,074,194	1,833,331
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Other Inventories	-	-
Acquisition of Land	-	-
<b>Total purchase of non-financial assets</b>	<b>21,372,590</b>	<b>52,478,819</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises		-
Domestic Public Financial Institutions		-

**NAROK COUNTY ASSEMBLY**  
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<b>Non- Financial Assets</b>	<b>2019/20</b>	<b>2018/19</b>
<b>Total purchase of financial assets</b>		-
<b>Total</b>	<b>21,372,590</b>	<b>52,478,819</b>



**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. FINANCE COSTS**

	2019/20	2018/19
	KShs	KShs
Bank Charges		
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
<b>Total</b>		

**12. OTHER PAYMENTS**

	2019/20	2018/19
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfers to Private Non-Financial Enterprises		
<b>Total</b>		

**13. CASH AND BANK BALANCES**

**13A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
Central Bank ,Acc.No. 1000286601	Development Acc	0	307,752
Central Bank ,Acc.No. 1000198467	Recurrent Acc	1,195	6,340
	Deposits Acc		
	Commercial Bank Accs.		
<b>Total</b>		<b>1,195</b>	<b>314,093</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13B. CASH IN HAND**

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
<b>Total</b>		

Cash in hand should be analysed as follows:

Description	2019/20	2018/19
	KShs	KShs
Location 1		
Location 2		
Location 3		
<b>Total</b>		

**14. ACCOUNTS RECEIVABLE**

Description	2019/20	2018/19
	KShs	KShs
Government Imprests		
Clearance Accounts		
Staff Advances		
Other Advances		
<b>Total</b>		

**15. ACCOUNTS PAYABLE**

Description	2019/20	2018/19
	KShs	KShs
Deposits		
Retentions		
<b>Total</b>		



**16. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	1,195	198,499
Cash in hand		
Accounts Receivables		
Accounts Payables		
<b>Total</b>	<b>1,195</b>	<b>198,499</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**17. PRIOR YEAR ADJUSTMENTS** a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	<b>Balance b/f FY 2018/2019 as per Financial statements</b>	<b>Adjustments</b>	<b>Adjusted Balance b/f FY 2018/2019</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others ( <i>specify</i> )			
<b>Total</b>			

**18. CHANGES IN RECEIVABLE**

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)		
Imprest issued during the year (B)	25,733,009	
Imprest surrendered during the Year (C)	25,733,009	
Net changes in account receivables D= A+B-C	<b>0</b>	

**19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
Net changes in account receivables D= A+B-C		



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**7.10. OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	12,745,458	15,143,769	17,996,375	8,516,122
Construction of civil works				
Supply of goods	5,606,206	3,078,655	5,026,171	3,658,690
Supply of services	48,432,608	27,014,611	43,548,315	33,275,634
<b>Total</b>	<b>66,784,272</b>	<b>45,237,635</b>	<b>66,570,861</b>	<b>45,450,446</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
<b>Total</b>				

**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>				

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**4. External Assistance**

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
<b>Total</b>		

*a) External assistance relating loans and grants*

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans		
External assistance received as grants		
<b>Total</b>		

*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans			
Undrawn external assistance - grants			
<b>Total</b>			

*c. Classes of providers of external assistance*

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		



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*d. Non-monetary external assistance*

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods		
Services		
<b>Total</b>		

*e. Purpose and use of external assistance*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
<b>TOTAL</b>		

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*f. External Assistance paid by Third Parties on behalf of the Entity by Source*

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

*Classification by Source*

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		



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*Classification of payments made by Third Parties by Nature of expenses*

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Other Payments		
<b>TOTAL</b>		

**6. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

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**Related party transactions:**

	<b>2018- 2019</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	34,546,896	38,518,478
Key Management Compensation (Clerk and Heads of departments)	179,275,660	181,479,860
<b>Total Compensation to Key Management</b>	<b>213,822,556</b>	<b>219,998,338</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
<b>Total Transfers to related parties</b>		
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	786,110,000	729,780,000
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>	<b>786,110,000</b>	<b>729,780,000</b>



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**8. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1	Erroneous Charge of Expenditures	The county assembly has now charged the expenditure to domestic travel as reflected in the amended financial statements	Finance and Accounts Department	Not Resolved	
2	Discrepancy Between Ledger and Financial Statements	The balances to notes in the financial statements have been reconciled with balances with the ledger as per the amended Financial Statements	Finance and Accounts Department	Not Resolved	
3	Unsupported Payment	The payment voucher is supported by relevant source documents. Available for audit verification.	Finance and Accounts Department	Not Resolved	
4	Unsupported Receipt Vouchers	The county Assembly has now introduced a miscellaneous receipts book /register to account	Finance and Accounts Department	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		for all receipts from the County revenue fund, County Government Executive and imprest surrendered by employees			
5	Irregular Payment to County Assembly Forum	County Assembly Forum (CAF) is an association registered under the societies Act (Cap 108) bringing together all the 47 Counties Assemblies in Kenya.	Clerk	Not Resolved	
6	Pending Bill	The figure has so far been reduced significantly in our current financial year.	Finance and Accounts Department	Not Resolved	
7	Cash and Cash Equivalent	The amount has been reconciled as per the amended financial statements.	Finance and Accounts Department	Not Resolved	
8	Payments of Staff Outside Integrated Payroll & Payroll Database (IPPD)	We will liaise with IPPD team for them to assist us integrate the ward and contractual staff who earn consolidated salaries.	Human Resource Department	Not Resolved	
9	Non-Availing of Documents on Ethnic	The County Assembly have been in compliance with	Human Resource Department	Not Resolved	





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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Composition	ethnic requirements.			
10	Legal Services	Maina Ngaruiya and Company Advocates is in our list of prequalified suppliers offering legal services on legal opinion on behalf of the county Assembly	Legal Officer	Not Resolved	
11	Budget and Budgetary performance	The under absorption is attributed to the nature of the flow of funds to the county treasury.	Clerk	Not Resolved	
12	Wasteful Expenditure on Training <b>Workshop</b>	The payment vouchers are supported by relevant source documents.	Clerk	Not Resolved	
13	Failure to Establish an Audit Committee.	.The management is of the opinion that the allowances for the members of the committee may not be attractive as per salaries and remuneration commission circular.	County Assembly Service Board	Not Resolved	





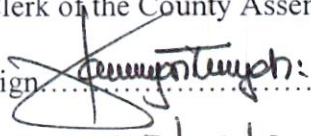
**NAROK COUNTY ASSEMBLY  
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***Guidance Notes:***

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign  .....

Date..... 05/02/2021



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**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

<b>Suppliers of Goods</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance As at 30th june 2020</b>	<b>Outstanding Balance as at 30th june 2019</b>
<b>Supply Of Services</b>					
The star	1,368,910	1st jul 2018	504,171	522,725	1,026,901
The standard	1,131,232	4th sept 2018	515,736	615,496	792,976
chambai hotel	540,000	1st jul 2018	90,000	450,000	540,000
lexington hotel	1,502,195	30th Oct 2018	1,152,800	349,395	349,395
Safaricom Ltd	1,058,857	28th jan 2019	515,865	515,865	515,865
Institute for capacity building[INCAD]	4,869,070	5th nov 2018	3,942,000	927,070	927,070
Centre for parliamentary studies [CPST]	1,150,132	1st jul 2018	169,500	980,632	1,150,132
Kenya institute of management[KIM]	232,000	1st jul 2018	-	232,000	232,000
synergy development system	1,043,420	1st jul 2018	-	1,043,420	1,043,420
Kenya school of government	623,060	7th jan 2019	230,000	230,000	623,060
ICPAK	1,963,250	15th dec 2018	1,029,700	1,018,500	1,952,050
ICPSK	550,000	1st jul 2018	-	550,000	550,000

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kamwaro and advocates	4,791,600	1st jul 2018	1,689,876	3,101,724	2,801,724
axis promedia ltd	9,597,638	10th oct 2018	9,066,569	531,069	531,069
asano and associates	880,000	1st jul 2018	500,000	380,000	380,000
maina ngaruyia and co. advo	4,982,243	16th Aug 2018	3,700,000	3,254,243	1,282,243
charles koech advocates	1,540,000	1st jan 2018	-	1,540,000	1,540,000
Toyota bhogals narok	537,935	22th oct 2018	430,440	107,495	537,935
teco fedy	742,190	22th Aug 2018	389,490	352,700	515,790
c.m.c motors	1,380,530	25th jan 2019	900,457	480,073	1,380,530
kenya power	10,831	1st jul 2018	-	10,831	10,831
kosen safaris	5,625,370	22th oct 2018	3,059,575	2,565,795	2,473,800
Empress cleaning services	1,050,000	1st jul 2018	-	1,050,000	1,050,000
Nation media group ltd	1,012,680	17th jan 2019	902,480	110,200	389,760
Institute of Internal Auditors	500,000	16th Aug 2019	100,000	390,000	20,000
J.Martim And Advocates	2,500,000	1st jul 2018	1,250,000	1,250,000	2,500,000
Institute of Human Resource	249,400	2nd may 2019	-	249,400	249,400



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Management					
records management solution experts	90,000	29th jan20	-	90,000	-
kanash Enterprises	960,000	1st jul17	720,000	240,000	240,000
resolution medical insurance	16,850,156	17thsept 2018	12,689,656	10,137,001	22,826,657
<b>Sub Total</b>	<b>51,522,543</b>		<b>43,548,315</b>	<b>33,275,634</b>	<b>48,432,608</b>
<b>SUPPLY OF GOODS</b>					
	a	b	c	d=a-c	
maish bazaar	861,716	1stjuly 2018	376,516	485,200	861,716
MFI document solution	2,350,000	1stjuly 2018	1,750,000	600,000	1,300,000
Amasho contractors	399,500	1stjuly 2018	-	399,500	399,500
fairdeal furniture	3,146,645	1stjuly 2018	2,272,655	873,990	1,744,990
Maximex Solution Ltd.	1,927,000	25th jun 2019	627,000	1,300,000	1,300,000
<b>Sub Total</b>	<b>8,684,861</b>		<b>5,026,171</b>	<b>3,658,690</b>	<b>5,606,206</b>
<b>Construction of Buildings</b>					
Da-cream contractors ltd.	3,665,067		3,665,067	107,438	107,438
Talek mara enterprises.	2,351,960		945,000	1,406,960	1,406,960
Majipito investment			1,742,252	971,865	971,865

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company.	2,714,117	23/3/2019			
Samoha contractors ltd.	2,325,840	25/3/2019	1,915,092	410,748	685,917
Safi construction and transport ltd.	11,409,615	17/9/2019	6,993,526	4,416,089	8,370,257
Tonik Contractors	3,938,461	25/3/2019	2,735,438	1,203,023	1,203,023
<b>Sub Totals</b>	<b>26,405,060</b>		<b>17,996,375</b>	<b>8,516,122</b>	<b>12,745,458</b>
<b>GRAND TOTALS</b>	<b>86,612,463</b>		<b>66,570,861</b>	<b>45,450,446</b>	<b>66,784,272</b>



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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2018/19</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2019/20</b>
Land					
Buildings and structures	71,150,854	10,155,197			81,306,051
Transport equipment	17,840,000				17,840,000
Office equipment, furniture and fittings	14,765,307	5,143,199			19,908,506
ICT Equipment	2,483,294	6,074,194			8,557,488
Machinery and Equipment					
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress					
<b>Total</b>	<b>106,239,455</b>	<b>21,372,590</b>			<b>127,612,045</b>

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**ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS**

**Government Imprest Holders**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
Moses Ketuyio	28/10/2019	4,538,100	4,538,100	-
Asberty Malaso	06/08/2019	428,749	428,749	-
Cheruiyot Kositany	15/08/2019	30,000	30,000	-
Faith Naimodu	15/08/2019	304,200	304,200	-
Nickson Mutai	15/08/2019	366,800	366,800	-
Anthony Pareyio	29/08/2019	942,400	942,400	-
Mercy Makallah	11/09/2019	158,400	158,400	-
Jackson Ntayia	12/09/2019	30,000	30,000	-
Esther Njenga	25/09/2019	190,000	190,000	-
Richard Sadera	09/10/2019	50,000	50,000	-
Fred Nchoe	09/10/2019	745,000	745,000	-
Joseph Lengeny	11/10/2019	148,600	148,600	-
Samuel Malaba	14/10/2019	441,000	441,000	-
Peter Tianta	16/10/2019	51,500	51,500	-
Victor Tuyu	23/10/2019	371,200	371,200	-
Japheth Tangus	24/10/2019	4,851,300	4,851,300	-
Stephen Kingi	29/10/2019	30,000	30,000	-
Beatrice Kadesa	29/10/2019	250,000	250,000	-
Johnstone Kool	01/11/2019	1,240,500	1,240,500	-
Joel Mantirra	06/11/2019	351,900	351,900	-
Collins Saruni	19/11/2019	4,595,000	4,595,000	-
Mary Nkoyo	27/11/2019	250,000	250,000	-



**NAROK COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

<i>NELLY TIMANOI</i>	26/11/2019	100,000	100,000	-
<i>DANIEL KERENGE</i>	26/11/2019	30,000	30,000	-
<i>SHEILLAH SIMEL</i>	27/11/2019	150,000	150,000	-
<i>STEPHEN SANOE</i>	02/12/2019	2,459,200	2,459,200	-
<i>WINNIE NANINI</i>	03/12/2019	217,500	217,500	-
<i>GILISHO SANKALE</i>	16/12/2019	440,500	440,500	-
<i>REUBEN MORIASO</i>	20/12/2019	100,000	100,000	-
<i>STANLEY KEDIENYE</i>	15/12/2019	346,600	346,600	-
<i>ESTHER MBAIRE</i>	29/01/2020	562,100	562,100	-
<i>DANSON NKURUNA</i>	05/02/2020	156,000	156,000	-
<i>NICHOLAS LENKOI</i>	19/02/2020	218,000	218,000	-
<i>MARY KIMINTA</i>	29/02/2020	100,000	100,000	-
<i>BEN LEMISO</i>	20/09/2019	107,100	107,100	-
<i>JOHN LENGUES</i>	02/08/2019	381,360	381,360	-
<b>TOTALS</b>		<b>25,733,009</b>	<b>25,733,009</b>	-